

Excise Tax Advisory

Excise Tax Advisories are interpretive statements authorized by RCW 34.05.230.

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Posting Services Performed by an Outdoor Advertising Company on Billboards Owned and Controlled by the Customer

Where an outdoor advertising company contracts with a third party perform posting services on the advertising company's billboards, is the activity a retail sale?

For example, Outdoor Advertising Company supplies advertising copy to Posting Company. Posting Company's only responsibility is placing the copy on the billboards

The posting service is not "outdoor advertising." WAC 458-20-204. The posting service is a retail sale as defined in RCW 82.04.050, which provides

"The term 'sale at retail' or 'retail sale' shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following: (a) the installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers . . ." (Emphasis supplied.)

All ETAs were cancelled on February 2, 2009 and those which had a continued use were rewritten and reissued using a new numbering system. The new ETAs are numbered using the following format 3nnn.yyyy. The Department of Revenue issued ETA 3001.2009 which includes a cross reference table showing the old and new ETA numbers for those ETAs that were rewritten.

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